

2011 HOUSE GOVERNMENT AND VETERANS AFFAIRS

HB 1315

2011 HOUSE STANDING COMMITTEE MINUTES

House Government and Veterans Affairs Committee
Fort Union Room, State Capitol

HB 1315
January 27, 2011
13559

☐ Conference Committee

Committee Clerk Signature

Carmen Hart

Explanation or reason for introduction of bill/resolution:

Relating to the filing of an annual report by a charitable organization

Minutes:

Vice Chairman Randy Boehning opened the hearing on HB 1315.

Rep. Gary Paur, District 19, appeared in support of HB 1315. **Attachment 1.**

Al Jaeger, Secretary of State, appeared in support. **Attachment 2.**

Rep. Bill Amerman: I think this might fit my scenario. Our legion down in my hometown and they file a \$10 fee, and my secretary-treasurer says can't we get it changed so that we don't have to do this. If they ask for a permanent extension, could you allow them a permanent extension under this?

Al Jaeger: You might be asking about two different things. If they are asking about something in December, that might be the annual report for the nonprofit corporation which is different from the charitable report. That is the one that is due by February 1.

Rep. Roscoe Streyle: Are these reports ever going to be able to be filed online? I constantly always pay the late fee which I guess is good for the state.

Al Jaeger: This one may not be, but there are a lot of other reports that will be. We don't like to collect the late fees, but if you have been dinged a couple of times, you should be getting the message pretty soon.

Rep. Roscoe Streyle: It is my own fault, obviously. I was talking more of the business ones.

Al Jaeger: The annual reports, that is a goal. That is a process that is under way.

Rep. Lisa Meier: What was the dollar amount of late fees that you brought in last year perhaps from late filing?

Al Jaeger: I don't know. I would suspect that with charitables it would not be a large dollar amount. With annual reports, we always have some which is a completely different topic in terms of late fees.

Rep. Lisa Meier: Could you get us the dollar amounts so we can have a ballpark figure of what we are looking at for late filing fees for charitables from last year? Just shoot me or the committee an email.

Al Jaeger: We can certainly do that. Clara indicates that we have a way to create that specifically for that.

Rep. Karen Rohr: I noted in Gary's testimony over 1/3 of the organizations in the United States operate on a fiscal year different from the calendar year. Will this significantly impact the charitable organizations in North Dakota? Are there a lot of those?

Al Jaeger: I would have to say no. This law that you have in front of you just the way it is, without being amended, has been on the books for several sessions. All this is doing is saying that you can ask for a permanent extension. It hasn't impacted anybody for several years. What it will do is for those that have a fiscal year where they always have to request an extension, they will just be able to do it one time and our records will be noted that they will be filing November 1 of every year rather than September 1. The impact is that it is favorable to them because they don't have to deal with it every year.

Rep. Karen Rohr: I guess I was just thinking it was becoming a bookkeeping nightmare or something for your department and that is why you are cleaning it up.

Al Jaeger: It makes it easier for us, because we don't have to deal with the request every year. The extension can only be requested prior to the deadline. If the deadline is September 1 and you call up on September 5 and say I want permission for an extension, you are late. The extension has to be made ahead of time.

Rep. Roscoe Streyle: One more quick question for you on the annual reports. Could we do it so if there is no change, you check a box, send it in, send your \$10 or \$50, or do you have to fill them out, president, vice president, secretary, etc. every year and the number of shares?

Al Jaeger: You are asking a question that is not related to what is before you, because you are asking a question that has to do with business annual reports. This is a charitable report which does require financial information. Clara Jenkins has been with the Secretary of State's office for 36 years, and she was the director of the unit that handles this. She can answer the question.

Rep. Roscoe Streyle: You could email me or I could talk to her at a different time because it is a different matter.

Clara Jenkins: The only way that we could ever allow you to check the box saying that the report is essentially the same as last year is if all of the information from your report was keypunched into a data file and would play it back to you and you could check it is still the

same, no it is not. Because that data is not all entered into a database after seven years, we have no information left on your corporation because we only need to keep the reports for seven years. If we get to a point where our annual reports are filed online, that data will be stored. At that point, we maybe can go to that type of situation, but right now we are not positioned for it.

There was no one neutral or opposed to the bill.

The hearing was closed.

2011 HOUSE STANDING COMMITTEE MINUTES

House Government and Veterans Affairs Committee
Fort Union Room, State Capitol

HB 1315
January 27, 2011(PM)
13580

☐ Conference Committee

Committee Clerk Signature

Carmen Hart

Explanation or reason for introduction of bill/resolution:

Relating to the filing of an annual report by a charitable organization

Minutes:

Chairman Bette Grande opened the meeting and asked Rep. Boehning to fill her in because she was testifying during the hearing.

Vice Chairman Randy Boehning: HB 1315 has to do with the reporting an extension granted to nonprofits. What is basically happening, you have to be filed by September 1, and a lot of them don't do their filing until later. This would allow the organization to ask the Secretary of State for a permanent extension so they don't have to come in every year to ask for another extension.

Chairman Bette Grande: Once they were granted that type of an extension, it stands until they ask for a different date.

Rep. Lisa Meier: I had asked the question from the Secretary of State how much late fees were collected last year from charitable organizations. He emailed me back, and it was just a little over \$3,000 that was collected.

Chairman Bette Grande: This would eliminate the need for those fines on charitables? They are already struggling enough. I don't know that we need to be fining them. I think it is a good idea.

Rep. Gary Paur: I don't think it eliminates the fines. It just allows them to make a permanent ...

Chairman Bette Grande: pushback date. If they don't file by December 1, they will end with the fine, but...Okay.

Rep. Mark Sanford moved for a **Do Pass**.

Rep. Bill Amerman seconded the motion.

DO PASS, 13 YEAS, 0 NAYS. Rep. Gary Paur is the carrier of this bill.

Date: 1-27-11
Roll Call Vote #: 1

2011 HOUSE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1315

House GOVERNMENT AND VETERAN AFFAIRS Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken ☒ Do Pass ☐ Do Not Pass ☐ Amended ☐ Adopt Amendment

☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Rep Sanford Seconded By Rep Amerman

Representatives	Yes	No	Representatives	Yes	No
Chairman Bette Grande	✓		Bill Amerman	✓	
Vice Chairman Randy Boehning	✓		Ron Guggisberg	✓	
Glen Froseth	✓		Lonny Winrich	✓	
Karen Karls	✓				
Lisa Meier	✓				
Gary Paur	✓				
Karen Rohr	✓				
Mark Sanford	✓				
Vicky Steiner	✓				
Roscoe Streyle	✓				

Total (Yes) 13 No 0

Absent 0

Floor Assignment Rep Paur

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

HB 1315: Government and Veterans Affairs Committee (Rep. Grande, Chairman)
recommends **DO PASS** (13 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING).
HB 1315 was placed on the Eleventh order on the calendar.

2011 SENATE GOVERNMENT AND VETERANS AFFAIRS

HB 1315

2011 SENATE STANDING COMMITTEE MINUTES

Senate Government and Veteran's Affairs Committee
Missouri River Room, State Capitol

HB 1315
March 4, 2011
14954

☐ Conference Committee

Committee Clerk Signature

Katie Oliver

Explanation or reason for introduction of bill/resolution:

Relating to the filing of an annual report by a charitable organization.

Minutes:

Testimony Attached

Al Jager: Secretary of State. See attached testimony #1.

Chairman Dever: What kinds of organizations are required to file?

Al Jager: Churches and school groups are exempt, pretty much everyone who has 501c3, anyone who is soliciting donations that can be write-offs.

Chairman Dever: How long have we had the recording requirement?

Al Jager: As long as I have been around. Professional fundraisers have a registration and reporting that they have to do as well.

Senator Nelson:

Al Jager: You might be refereeing to 2 different things. Not every nonprofit solicits money.

Senator Nelson: But if they do solicit money they need to report this?

Al Jager: Yes. We have talked over the years about how to do it, not every non profit is a charitable organization.

Chairman Dever: The Internal Revenue Service recently created some reporting for non profits standards.

Al Jager: We sent out letters that said if you got caught up prior to a certain date there would be no penalty. It proved to be a worthwhile mailing. I remember last September or October a non profit from Jamestown thanked me because they didn't realize it. It did some good.

Senator Cook: Is there a monetary threshold for filing this report?

Chairman Dever: Contributions are only deductible if they are 501c3.

Al Jager: 501c3 is a designation that is seen by the Internal Revenue Service. There are some that can be non profit and are allowed to do more lobbying.

Senator Nelson: If an organization is registered in Minnesota and the fundraiser lives in North Dakota do Minnesota laws still hold?

Al Jager: If they are soliciting money from our residents they have to submit a report but they only have to report what they have collected from North Dakota resident.

Senator Nelson: What about memorials?

Al Jager: I am not sure on that because you have church foundations but you also have other things, memorial from the Hospice of the Red River Valley for one.

Chairman Dever: What kinds of problems do you see that justify the need for the reports?

Al Jager: This is public disclosure, if you look at the back page of the handout

Vice Chairman Sorvaag: Do you audit if these are correct?

Al Jager: No, but everyone who has a reporting requirement to us also has that same requirement to the IRS. We used to collect the I-90 and no one would ever utilize it, we don't collect them anymore but they are still being reported to the IRS.

Chairman Dever: This information would be available online

Senator Nelson: What if a club is now filing February 1 but then decides that they want to do some more fundraising?

Al Jager: Starting in the 1995 session we required the non profits to file a report. Before that time we only had 1/3 of good addresses. What we stress is that a nonprofit provided continuity and you want to make sure that the organization is alive and well. There is a reason to maintain that corporate identity.

There was no further testimony in support, opposition or on a neutral position and Chairman Dever closed the public hearing on HB 1315. A motion for a do pass was made by Vice Chairman Sorvaag with a second by Senator Nelson; there was no further discussion, roll was taken and the motion passed 7-0 with Senator Marcellais carrying the bill to the floor.

Date: 3-4-11
Roll Call Vote # 7

2011 SENATE STANDING COMMITTEE ROLL CALL VOTES
BILL/RESOLUTION NO. 1315

Senate Government and Veterans Affairs Committee

☐ Check here for Conference Committee

Legislative Council Amendment Number _____

Action Taken: ☒ Do Pass ☐ Do Not Pass ☐ Amended ☐ Adopt Amendment
☐ Rerefer to Appropriations ☐ Reconsider

Motion Made By Sorvaag Seconded By Nelson

Senators	Yes	No	Senators	Yes	No
Chairman Dever	X		Senator Marcellais	X	
Vice Chairman Sorvaag	X		Senator Nelson	X	
Senator Barry	X				
Senator Cook	X				
Senator Schaible	X				

Total (Yes) 7 No 0

Absent _____

Floor Assignment Marcellais

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

HB 1315: Government and Veterans Affairs Committee (Sen. Dever, Chairman)
recommends **DO PASS** (7 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING).
HB 1315 was placed on the Fourteenth order on the calendar.

2011 TESTIMONY

HB 1315

Attachment 1
1315

HB 1315
Government and Veterans Affairs Committee
Thursday, January 27, 2011

Chairman Grande and members of the Government and Veteran Affairs Committee. My name is Gary Paur, Representative of District 19 which is comprised of rural Grand Forks County. I am here today to bring before you a bill at the request of the Secretary of State that pertains to filing deadlines for charitable organizations

Over a third of the organizations in the United States operate on a fiscal year which does not match the calendar year. The fiscal year usually matches their operational cycle and an example of that would be schools which would consider their year to end in mid-summer. Other organizations, including charitable organizations which this bill addresses also have a variety of fiscal years.

The requested changes by HB 1315 to the Century Code accommodates some of those organizations that have a fiscal year that does not match the September 1 deadline and will be more fully explained by staff from the Secretary of State's Office.

Thank You Chairman Grande and members of the committee. I would be glad to answer any questions.

ALVIN A. JAEGER
SECRETARY OF STATE

PAGE www.nd.gov/sos



SECRETARY OF STATE
STATE OF NORTH DAKOTA
600 EAST BOULEVARD AVENUE DEPT 108
BISMARCK ND 58505-0500

January 27, 2011

Attachment 2

1315

PHONE (701) 328-2900
FAX (701) 328-2992

E-MAIL sos@nd.gov

TO: Rep. Grande, Chairman,
and Members of the House Government and Veterans Affairs Committee

FR: Al Jaeger, Secretary of State

RE: HB 1315 – Filing Date for Annual Reports Submitted by Charitable Organizations

I appreciate and thank Rep. Paur for introducing this bill on behalf of the Secretary of State.

According to Chapter 50-22 of the Century Code, charitable organizations that solicit contributions must register with the Secretary of State and file an annual report (see attached). The annual report is due September 1 of each year and includes the amount of revenue received and the expenditures made by the organization.

As is typical for all entities registered with the Secretary of State's office, state law (page 1, lines 11 through 13) already allows an organization to request an extension on the annual report filing deadline. Because of the ending of their fiscal year, some organizations request an extension on the filing date of their charitable annual report each year.

This bill allows a charitable organization to apply for a one time or a permanent extension (page 1, lines 13 and 14). Whether it is a one time or permanent extension, the requested extended annual report filing date cannot be extended beyond December 1 of any year (page 1, lines 17 and 18).

The information provided by a charitable organization on their annual report is available for public viewing on the Secretary of State's website at www.nd.gov/sos/nonprofit/charitableorg/ under the organization's name.



**CHARITABLE ORGANIZATION
ANNUAL REPORT**
SECRETARY OF STATE
SFN 11302 (07-2010)

FOR OFFICE USE ONLY

ID Number

WO Number

Filed By

DEADLINE: September 1, 2010

FEE: \$10.00

Secretary of State
State of North Dakota
600 E Boulevard Ave Dept 108
Bismarck ND 58505-0500
Telephone 701-328-3665
Toll Free 800-352-0867
Ext 8-3665
Fax 701-328-1690
Web Site: www.nd.gov/sos

Instructions:

1. For reference, see North Dakota Century Code, Section 50-22-04.
2. Please type or print, complete all blanks, and enter "None" when appropriate.
3. The Secretary of State and/or the Attorney General may make a detailed examination of the accounts of any charitable organization conducting solicitation for funds within the State of North Dakota.
4. The annual report must be submitted on or before September 1, 2010. The information submitted must be given as of the close of the business on the 31st day of December next preceding the date herein provided for the filing of the report, or, in the alternative, the date of the end of the fiscal year next preceding this report.
5. Every registered organization in order to solicit for the coming year, shall file an annual report along with the \$10.00 fee.
6. If for any reason the report cannot be compiled by September 1, 2010, an extension of the filing date may be granted by the Secretary of State. The extension must be requested in writing and be postmarked on or before September 1, 2010, or be faxed to the above number on or before September 1, 2010. The request must include the ID number that appears in the upper right corner of the report and the extension date on which the report will be filed, but not to exceed one year after the close of the fiscal year. Only one extension request will be granted per year. This extension applies to the report due September 1, 2010.

STANDING EXTENSION: An organization with a fiscal year ending between June 1, and September 1, may request an extension to apply to reports for subsequent years until the fiscal year is changed. A standing extension must be requested in the same manner and time frame as an annual extension described above.

Legal Name of organization:		Business Telephone Number	
Street & mailing address of principal address: 31		City	State Zip Code
Federal ID Number	Telephone Number	E-Mail Address	Web Address WWW.BISMARCKKIWANIS.ORG

1.	Check one or more methods of soliciting the organization anticipates using. <input type="checkbox"/> Direct Mail <input type="checkbox"/> Personal Contact <input type="checkbox"/> Vending Business <input type="checkbox"/> Other (please describe) _____ <input type="checkbox"/> Radio <input type="checkbox"/> Television <input type="checkbox"/> National <input type="checkbox"/> Local <input type="checkbox"/> Show or Concert <input type="checkbox"/> Grant Writing <input type="checkbox"/> Telemarketing <input type="checkbox"/> Newspaper <input type="checkbox"/> Magazines or Periodicals <input type="checkbox"/> Membership Enrollment								
2.	General purposes for which contributions to be solicited will be used? 								
3.	Attach a list of names & addresses of all directors officers and trustees. Indicate the individuals having the final discretion or authority as to the distribution and use of contributions received. 								
4.	<table border="1"><tr><td colspan="2">Name of auditor in charge of organization's books & records if not kept at the organizations office.</td><td colspan="2">Telephone Number</td></tr><tr><td>Address</td><td>City</td><td>State</td><td>Zip Code</td></tr></table>	Name of auditor in charge of organization's books & records if not kept at the organizations office.		Telephone Number		Address	City	State	Zip Code
Name of auditor in charge of organization's books & records if not kept at the organizations office.		Telephone Number							
Address	City	State	Zip Code						
Attach a list of all Professional Fundraisers, used by the organization during the accounting year and the financial compensation and profit resulting to each professional fundraiser. 									

(continue on reverse side)

6. Has your organization or a member thereof been involved in any civil or criminal litigation in the past year?
☐ Yes - attach a statement of your summary of the litigation, the outcome, and the parties involved. ☐ No
7. Has your organization been denied the right to solicit contribution, at any time, by any government? or any court?
☐ Yes - attach an explanation ☐ No

ANNUAL REPORTING INFORMATION (This information must be listed on this report form.)

8. The financial information in items 9 and 10 should reflect the fiscal year end of your organization. If the fiscal year ends on December 31st, the year end should be December 31, 2009. If the fiscal year ends prior to September 1st, the year end should be that month, day, 2010. If the fiscal year ends on or after September 1st, the year end should be that month, day, 2009.

Provide the fiscal year end for your organization

9. REVENUE: Specific and itemized support and revenue statements disclosing direct public support in North Dakota from solicitation, indirect public support, government grants, program service revenue, and any other revenue from **NORTH DAKOTA**. Unless the information is not reasonably available, in which case the charitable organization may, with the approval of the Secretary of State, provide a reasonable estimate of the required information by completing SFN 59569.

a. Contributions	\$
b. Trust Funds	\$
c. Gifts, Bequests	\$
d. Grants (exclude government grants)	\$
e. Government Grants	\$
f. Interest from Investments	\$
g. Other (please identify)	\$
TOTAL REVENUE	\$

10. EXPENDITURES: Specific and itemized expense statements disclosing program services, public information expenditures, payments to affiliates, management costs and salaries paid in **NORTH DAKOTA**. Unless the information is not reasonably available, in which case the charitable organization may, with the approval of the Secretary of State, provide a reasonable estimate of the required information by completing SFN 59569.

a. Program services means the amount thereof given to the charitable purpose represented.	\$
b. Solicitation Expenses	\$
c. Total compensation, including salaries, fees, bonuses, fringe benefits, severance payments, and deferred compensation paid to employees by the charitable organization and all its affiliated organizations.	\$
d. Rent	\$
e. Public Education	\$
f. Accounting Services	\$
g. Fundraising:	\$
h. Funds or properties transferred out of state with an explanation as to recipient and purpose, unless the information is not reasonably available, in which case the charitable organization may, with the approval of the Secretary of State, provide a reasonable estimate of the amounts transferred.	\$
i. Other (please identify)	\$
TOTAL EXPENDITURES	\$

I certify the statements made herein to be true and complete, and are made for the purpose of complying with the requirements of North Dakota Century Code, Section 50-22-04.

Applicant's Signature and Title

Date

ALVIN A. JAEGER
SECRETARY OF STATE

PAGE www.nd.gov/sos



SECRETARY OF STATE
STATE OF NORTH DAKOTA
600 EAST BOULEVARD AVENUE DEPT 108
BISMARCK ND 58505-0500

PHONE (701) 328-2900

FAX (701) 328-2992

E-MAIL sos@nd.gov

March 4, 2011

TO: Senator Dever, Chairman, and Members of the Senate Government & Veterans Affairs Committee

FR: Al Jaeger, Secretary of State

RE: HB 1315 – Filing Date for Annual Reports Submitted by Charitable Organizations

I appreciate and thank Rep. Paur for introducing this bill on behalf of the Secretary of State.

According to Chapter 50-22 of the Century Code, charitable organizations that solicit contributions must register with the Secretary of State and file an annual report (see attached). The annual report is due September 1 of each year and it includes the amount of revenue received and the expenditures made by the organization.

As has been done in the past for all entities registered with the Secretary of State's office that have had a financial reporting requirement with the filing of their annual report, state law already allows a charitable organization to request an extension on the annual report filing deadline (page 1, lines 11 through 13). However, because of the ending of their fiscal year, some organizations must request an extension on the filing date of their charitable annual report each year.

While this bill still allows a charitable organization to apply for a one time extension, it adds a provision whereby the organization may request a permanent extension (page 1, lines 13 and 14) because the ending of their fiscal year may not fit in with the September 1 deadline.

Regardless of whether it is a one time or permanent extension, this bill will also establish that the requested extended annual report filing date cannot be extended beyond December 1 of any year (page 1, lines 17 and 18) or no later than three months after the September 1 deadline.

The information provided by a charitable organization on their annual report is available for public viewing on the Secretary of State's website at www.nd.gov/sos/nonprofit/charitableorg/ under the organization's name.



**CHARITABLE ORGANIZATION
ANNUAL REPORT**
SECRETARY OF STATE
SFN 11302 (07-2010)

FOR OFFICE USE ONLY

ID Number

WO Number

Filed By

DEADLINE: September 1, 2010

FEE: \$10.00

Secretary of State
State of North Dakota
600 E Boulevard Ave Dept 108
Bismarck ND 58505-0500
Telephone 701-328-3665
Toll Free 800-352-0867
Ext 8-3665
Fax 701-328-1690
Web Site: www.nd.gov/sos

Instructions:

1. For reference, see North Dakota Century Code, Section 50-22-04.
2. Please type or print, complete all blanks, and enter "None" when appropriate.
3. The Secretary of State and/or the Attorney General may make a detailed examination of the accounts of any charitable organization conducting solicitation for funds within the State of North Dakota.
4. The annual report must be submitted on or before September 1, 2010. The information submitted must be given as of the close of the business on the 31st day of December next preceding the date herein provided for the filing of the report, or, in the alternative, the date of the end of the fiscal year next preceding this report.
5. Every registered organization in order to solicit for the coming year, shall file an annual report along with the \$10.00 fee.
6. If for any reason the report cannot be compiled by September 1, 2010, an extension of the filing date may be granted by the Secretary of State. The extension must be requested in writing and be postmarked on or before September 1, 2010, or be faxed to the above number on or before September 1, 2010. The request must include the ID number that appears in the upper right corner of the report and the extension date on which the report will be filed, but not to exceed one year after the close of the fiscal year. Only one extension request will be granted per year. This extension applies to the report due September 1, 2010.

STANDING EXTENSION: An organization with a fiscal year ending between June 1, and September 1, may request an extension to apply to reports for subsequent years until the fiscal year is changed. A standing extension must be requested in the same manner and time frame as an annual extension described above.

Legal Name of organization:		Business Telephone Number	
Street & mailing address of principal address: 31		City	State Zip Code
Federal ID Number	Telephone Number	E-Mail Address	Web Address WWW.BISMARCKKIWANIS.ORG

1. Check one or more methods of soliciting the organization anticipates using.

<input type="checkbox"/> Direct Mail	<input type="checkbox"/> Radio	<input type="checkbox"/> Telemarketing
<input type="checkbox"/> Personal Contact	<input type="checkbox"/> Television <input type="checkbox"/> National <input type="checkbox"/> Local	<input type="checkbox"/> Newspaper
<input type="checkbox"/> Vending Business	<input type="checkbox"/> Show or Concert	<input type="checkbox"/> Magazines or Periodicals
<input type="checkbox"/> Other (please describe) _____	<input type="checkbox"/> Grant Writing	<input type="checkbox"/> Membership Enrollment
2. General purposes for which contributions to be solicited will be used?
3. Attach a list of names & addresses of all directors officers and trustees. Indicate the individuals having the final discretion or authority as to the distribution and use of contributions received.
4.

Name of auditor in charge of organization's books & records if not kept at the organizations office.		Telephone Number	
Address	City	State	Zip Code
5. Attach a list of all Professional Fundraisers, used by the organization during the accounting year and the financial compensation and profit resulting to each professional fundraiser.

(continue on reverse side)

Has your organization or a member thereof been involved in any civil or criminal litigation in the past year?

☐ Yes - attach a statement of your summary of the litigation, the outcome, and the parties involved.

☐ No

7. Has your organization been denied the right to solicit contribution, at any time, by any government? or any court?

☐ Yes - attach an explanation

☐ No

ANNUAL REPORTING INFORMATION (This information must be listed on this report form.)

8. The financial information in items 9 and 10 should reflect the fiscal year end of your organization. If the fiscal year ends on December 31st, the year end should be December 31, 2009. If the fiscal year ends prior to September 1st, the year end should be that month, day, 2010. If the fiscal year ends on or after September 1st, the year end should be that month, day, 2009.

Provide the fiscal year end for your organization

9. **REVENUE:** Specific and itemized support and revenue statements disclosing direct public support in North Dakota from solicitation, indirect public support, government grants, program service revenue, and any other revenue from **NORTH DAKOTA**. Unless the information is not reasonably available, in which case the charitable organization may, with the approval of the Secretary of State, provide a reasonable estimate of the required information by completing SFN 59569.

a. Contributions	\$
b. Trust Funds	\$
c. Gifts, Bequests	\$
d. Grants (exclude government grants)	\$
e. Government Grants	\$
f. Interest from Investments	\$
g. Other (please identify)	\$
TOTAL REVENUE	\$

10. **EXPENDITURES:** Specific and itemized expense statements disclosing program services, public information expenditures, payments to affiliates, management costs and salaries paid in **NORTH DAKOTA**. Unless the information is not reasonably available, in which case the charitable organization may, with the approval of the Secretary of State, provide a reasonable estimate of the required information by completing SFN 59569.

a. Program services means the amount thereof given to the charitable purpose represented.	\$
b. Solicitation Expenses	\$
c. Total compensation, including salaries, fees, bonuses, fringe benefits, severance payments, and deferred compensation paid to employees by the charitable organization and all its affiliated organizations.	\$
d. Rent	\$
e. Public Education	\$
f. Accounting Services	\$
g. Fundraising:	\$
h. Funds or properties transferred out of state with an explanation as to recipient and purpose, unless the information is not reasonably available, in which case the charitable organization may, with the approval of the Secretary of State, provide a reasonable estimate of the amounts transferred.	\$
i. Other (please identify)	\$
TOTAL EXPENDITURES	\$

I certify the statements made herein to be true and complete, and are made for the purpose of complying with the requirements of North Dakota Century Code, Section 50-22-04.

Applicant's Signature and Title

Date